

# Part I: Overview

1. Please refer to the Budget Preparation Instruction memo for any new guidelines for the upcoming fiscal year.
2. The Budget Review Team (BRT) is responsible for preparing the Recommended Budget.
3. November - the BRT offers “one on one” training on the budget preparation process.
4. December - the BRT:
  - a) Contacts department heads to see who to include on the budget preparation contact list.
  - b) Sends budget instructions to the Budget Preparation Contacts and also post them on the County website. These instructions include:
    - Due dates for departments to submit materials to BRT
    - Key dates in the Budget Preparation Process.
    - Guidelines for the preparation of the particular year’s budget.
    - An example of the key dates:

January 5, 2015	Budget Training session
January 5, 2015	BRT distributes initial Baseline Budget
January 16, 2015	Departmental Baseline due to BRT
January 16, 2015	Capital Improvement Project requests due to County Engineer
January 29, 2015	Final Baseline Budget distributed
February 11, 2015 (tentative)	Board of Supervisors’ Workshop – fiscal forecast review and discussion of budget issues
February 13, 2015	Department Total Budget requests due
February 19 - March 6, 2015	Department meetings with the BRT (as needed)
March 16, 2015	Personnel changes deadline
May 4, 2015	Board of Supervisors receives Recommended Budget
May 11 - May 15, 2015	Board of Supervisors meets with departments
May 18, 2015	Board of Supervisors adopts Tentative Budget
June 15, 2015	Public Hearing on the Budget and possible adoption by the Board of Supervisors
July 13, 2015	Adopted Budget accessible in Oracle
August 17, 2015	Property tax rates & levies adopted

# Part I: Overview -Concluded

## 5. BOS Workshop/Retreat:

- a) Takes place in February
- b) The Board of Supervisors and County Administrator meet with department heads in a workshop setting.
- c) A significant portion of the meeting deals with issues relating to the upcoming year's budget.
- d) A fiscal forecast is presented.
- e) Direction may be given with regards to expected changes in salaries and benefits.

## 6. Timeline:

- a) January –
  - The Initial Baseline budget is distributed in Oracle by the BRT.
  - A group budget training session is held.
  - The Department Baseline budget is due to the BRT in Oracle.
  - CIP project requests are due to the County Engineer.
- b) February –
  - Departments enter personnel into Oracle.
  - Total Department Requests are due.
  - Department meetings with the BRT are due (if needed).
- c) March –
  - Continue department meetings with the BRT (if needed).
  - Cut-off date for the personnel spreadsheet.
- d) May –
  - The County Administrator presents the Recommended Budget to the Board of Supervisors (BOS).
  - The BOS meets with departments.
  - The BOS adopts the Tentative budget.
- e) June –
  - The BOS adopts the Adopted budget.